

LEGAL TERMINOLOGY FOR TRANSLATORS: COMPANY LAW. A BILINGUAL CORPUS-DRIVEN PROJECT

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Abstract

In a world where people, goods, services, companies, and capital move globally, legal translation plays a crucial role because legal documents and rules regulate all these exchanges. Legal translation is acknowledged as a daunting and time-consuming task, due to the culture-bound nature of legal terms and the complexity of legal language. Existing terminology resources do not provide translators with enough information to make informed decisions without extensive searches and concept comparison.

The aim of this article is to present a corpus-driven bilingual (British English and European Portuguese) terminology project in the domain of company law (company incorporation) with a view to translating company types and incorporation documents, as well as to understanding and deciding on the most suitable strategies to find equivalents in legal translation.

As far as methodology is concerned, we follow the typical workflow of bilingual or multilingual terminology projects, according to the literature on the subject as well as terminology standards. We resort to comparable corpora, semi-automatic term extraction tools and concordance tools, as well as terminology management software.

The result is a termbase with the terms for company types and incorporation documents, which contains term records with relevant information for legal translators. We conclude that total equivalence is rare, but the concept of functional equivalence from comparative

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law constitutes a pragmatic approach to deal with it and that legal terminology should be translated using the terminology of the target legal system.

Keywords: legal terminology; legal translation; terminology work; terminology management; corpus-driven terminology

Resumo

Num mundo com um intercâmbio de pessoas, mercadorias, serviços, sociedades e capital, a tradução jurídica desempenha um papel fundamental, tendo em conta que documentos jurídicos e regulamentos regulam estas trocas. A tradução jurídica é uma tarefa intimidante e morosa, devido à natureza cultural dos termos jurídicos e à complexidade da linguagem jurídica. Os recursos terminológicos existentes não fornecem aos tradutores informações suficientes para tomar decisões fundamentadas, sem realizar pesquisas aprofundadas e comparação de conceitos.

O objetivo deste artigo é apresentar um projeto de terminologia bilingue (inglês do Reino Unido e português europeu) com base em corpora, na área de direito das sociedades, com vista a traduzir os tipos societários e documentos de constituição de sociedades, bem como compreender e tomar decisões quanto às estratégias mais adequadas para encontrar equivalentes em tradução jurídica.

A metodologia segue o fluxo de trabalho de projetos de terminologia bilingues ou multilingues, de acordo com a literatura sobre o tema e com as normas de terminologia. Recorremos a corpora comparável, ferramentas semiautomáticas de extração de termos e concordância, bem como software de gestão de terminologia.

O resultado é uma base de dados terminológica com os termos de tipos de sociedade e documentos de constituição, em fichas terminológicas que contêm informações relevantes para tradutores jurídicos. Concluimos que a equivalência absoluta é rara, mas o conceito de equivalência funcional do direito comparado constitui uma abordagem pragmática para

resolver este tipo de problemas e que a terminologia jurídica deve ser traduzida recorrendo à terminologia do sistema jurídico de chegada.

Palavras-chave: terminologia jurídica; tradução jurídica; trabalho terminológico; gestão de terminologia; terminologia com base em corpora

1. Introduction

Companies constitute the basis of modern economy and Portugal is no exception. In a globalised world they establish all kinds of partnerships to market their products all over the world and company law regulates these partnerships. It is therefore not surprising that legal translation has increased exponentially and has become a key area of research in Translation Studies.

Given that law is a very complex reality and has a historical-cultural nature (Menezes Cordeiro, 2010), it is not possible to do legal translation without suitable resources that provide the translator with the necessary information to compare concepts from different legal systems and determine term adequacy. It is up to translators to do the research and find correct equivalents but, under the pressure of deadlines, they often do not have the time to carry out extensive research and time-consuming terminological (conceptual) comparisons to make reliable decisions (Matulewska, 2016; Šarčević, 1997). Moreover, terminology mistakes and inconsistencies in legal documents can be costly and cause companies and translators serious problems.

Differences between legal systems can be so striking that cases of concept incongruency are quite common. Solving these problems and finding suitable equivalents are time-consuming tasks and a source of constant problems for translators (Biel, 2008). Because of this, legal terminology is a crucial component of quality control and competence assessment in legal translation (Prieto Ramos, 2014).

The main objective of this paper is to address the need for suitable terminology resources in the domain of company law (company incorporation) by creating a bilingual terminology collection in British English and European Portuguese, to translate company types and incorporation documents and decide on the most suitable strategies to find equivalents in legal terminology.

2. Workflow of the terminology project

Given the advances in corpus linguistics and the wide use of corpora for different purposes, namely terminology and translation, a terminology project could only be a corpus-driven project.

The process of creation of a specialised domain terminology with a corpus-driven approach addresses the issues of needs analysis, corpus compilation, semi-automatic terminology extraction, finding equivalents with comparable corpora and the terminology database design for a specific target group. This project was corpus-driven rather than concept-driven, which means that a semasiological-onomasiological approach was followed.

The first stage in this process was delimiting the domain (company law, company incorporation). This was followed by a very important requirement for terminology work: needs analysis. The International Organization for Standardization (2019) applies a user-centred approach to terminology work, meaning a product should be designed to meet the needs of its users. Therefore, an analysis was carried out to determine types of users, existing resources, use situations, the requirements of the main user group, as well as the characteristics of suitable resources.

The next stage was corpus selection and preparation. The corpus of this project is composed of specialised texts in British English and European Portuguese (comparable corpora) in the domain of company law (business incorporation) dating from the same period (recent legislation in company law), as this is a synchronic project.

Table 1*Comparable corpora statistics*

Language	Text	Size (word tokens)
English	Companies Act – Parts 1 to 7	18,749
Portuguese	Código das Sociedades Comerciais	78,513

These are legislative texts with a high degree of specialisation. They are homogenous texts as far as text types are concerned. As these are highly specialised corpora, the scope can be limited to a specific aspect and can be restricted to a text type (Zanettin, 2012).

For this research project, it was decided to use only part of the Companies Act 2006: “Parts 1 to 7 – The fundamentals of what a company is, how it can be formed and what it can be called” (Companies Act 2006 Explanatory Notes, 2019), which deals with company incorporation. As the Portuguese Código das Sociedades Comerciais (2019) is organized in a completely different way from its English counterpart (it deals with general issues first and then with each type of company separately) the whole document was used. Since the English corpus is the document used as a starting point to collect terms, and the Portuguese text was be used to find equivalents, the fact that the Portuguese corpus is much bigger should not be an issue.

For the frequency-based research, a reference corpus was used, as well as lists of stopwords in both languages, to filter them from the frequency analysis. Then a keyword analysis was carried out, and a keyword list is generated, using the log-likelihood measure for statistical significance. With this list of candidates, concordance searches were made, with a view to finding compound terms. This process was also subject to a final manual check, as automatic and semi-automatic methods of term extraction generate noise and silence. In a big project, this step would be time-consuming. With a final list of terms, concept systems were created.

As far as sources of information for concept comparison, definitions, contexts, and phraseology are concerned we resorted to the corpus, official websites, as well as handbooks and textbooks on company law. Legal experts were also fundamental to different stages of the process, such as the creation of the concept system and concept comparison.

The database software is SDL Multiterm 2017 (SDL, 2017). This stage of the work was guided by the initial identification of user needs, since the aim was to build a database with records that included fields and data categories matching the information required by the main user group – translators.

3. Translating Company Types and Incorporation Documents

Terminological resources with extensive and comparative information on terms are invaluable sources of information. Several authors point out that there is a need for terminological resources in the legal area that constitute reliable sources of information and supply information on the legal content of each concept, documenting and describing legal concepts within their natural environment (Galdia, 2017; Matulewska, 2016; Poon, 2010; Sandrini, 1999).

The decision as to which fields to include in the term records was based on these authors, as well as on a survey carried out by Durán-Muñoz (2010), to identify the real needs of translators of specialised fields, in which translators indicated that clear and concrete definitions are essential. As such, term records were created from scratch in SDL Multiterm (SDL, 17) to include tailored fields suitable for legal translators: definitions both in the source and target language, contexts, the degree of equivalence and phraseology.

Existing legal terminology resources on paper (monolingual and/or bilingual dictionaries) only provide the translator with a definition (monolingual dictionary) and several equivalents (bilingual dictionary) with no domain, context or definitions, information that translators need to make informed decisions. As for online terminological databases and

dictionaries the information provided is at its best scarce and incomplete and at its worst it spreads incorrect terminology.

A search with the term ‘private company’ reveals that only one termbase indicates the correct equivalent (IATE¹) – *sociedade fechada* – but the definition given does not match the concept. Other websites give incorrect terms and concepts, including false friends and Brazilian terminology, which cannot be used in Portugal, because the two legal systems have developed autonomously and are different.

Translators have always been terminology users and creators. Nowadays, they search comparable corpora, align texts and create glossaries and terminologies on a daily basis. However, despite technological developments, and the existence of terminology database software as part of common translation memory systems, translators do not regularly use termbases. There are several reasons for this. Final clients do not seem to be aware of the benefits of implementing terminology management solutions. Translation agencies do not seem to be willing to bear the costs of implementing terminology management solutions either, even though terminology mistakes account for a high percentage of translation issues and can be costly. Consequently, most terminology work must be carried out individually by translators, who sometimes create their own resources (the cost of which is not charged). Other times they simply carry out ad hoc terminology work due to the pressure of tight deadlines and budgets.

One of the main sources of inspiration to carry out contrastive analysis to create this terminology collection was an article by a reputed Portuguese legal expert. When comparing the law of obligations in different legal systems, Menezes Cordeiro (2010) states that comparative law is a necessary tool to understand and apply foreign law; comparative law is fundamental in the context of European harmonization; the human brain deals basically with simple concepts: a valid phenomenon for educators, legislators, and scientists;

¹ IATE <https://iate.europa.eu/home>

communicating a concept means transmitting the corresponding linguistic representation; and concepts are leveraged by language. These ideas can be applied to legal terminology projects and are in line with researchers in this area (Engberg, 2017; Galdia, 2017; Chiocchetti et al., 2013; just to name a few).

Equivalence is another important concept to establish term suitability. A pragmatic approach was followed with a view to finding an equivalent (or establishing there is not one, as the case may be). Cao (2007) and Gémard (2015) claim that there is no point in trying to look for the perfect equivalence and the latter further states that functional equivalence has been the preferred solution for decades in comparative law. Besides, the advantage of using functional equivalents when possible is the fact that “natural equivalents are terms that naturally exist in the target legal system (Šarčević, 1997, p. 234). With legal translation it is about the degree of both linguistic equivalence between source and target language and the degree of equivalence between source and target legal systems (Combüchen, 2006). This means that to judge the level of equivalence between terms, translators need to understand the concepts in both systems and this implies a thorough process of micro comparison (based on concept characteristics), for which the translator needs a lot of information, such as definitions and context examples in both the source and the target language, as well as the advice of legal experts.

We are now going to present the results of the translations for the terms of company types and incorporation documents, analysing each one in detail.

3.1. Company Types

The concept of company is a very complex one in any system alone, so the comparison of company types between the two systems revealed differences that needed to be overcome. Terminological incongruity is common in company law and classification of company types (Biel, 2006). When comparing the English and the Portuguese company types this proved to

be the case as well. Only some generic company characteristics were equivalent (such as the concepts of limited and unlimited companies, as well as private and public companies).

The purpose and context of the translation are fundamental (De Groot & van Lear, 2006). As this project deals with company incorporation, it is likely that the main purpose of translating incorporation documents will be to produce a document with a legal effect in the target system with a view to forming and incorporating a company in Portugal and presentation to official entities like notaries and the Portuguese Registrar of Companies (Costa, 2005). This author indicates the main situations that should be considered in general when assessing the purpose of the translation of a legal document:

- a. a translation of a document which already has legal effects and the translation of which will also have a legal effect (e.g. the translation of the articles of association of a company in a certain country to be used to incorporate a branch in another country;
 - b. translation of a document which already has or will have legal effect, but the translation will have no legal effect (e.g. the translation of a contract for reference, where the parties will be bound by the source language version);
 - c. a legal document, where only the target text will have legal effect (e.g. a contract drawn in a foreign language to be signed by the parties in the target language version);
- [...]. (p. 17).

The strategy to convey the concept of the type of company was to identify its main characteristics and convey it as much as possible in the legal terminology of the target system (De Groot, 2006). Moreover, an experienced lawyer or public officer who is used to dealing with translated documents would not consider the translations above to be awkward, as the main objective is to make the receiver aware of the main characteristics of a concept that does not exist in the target system.

For this, the guidelines provided by Abreu (2016) were valuable: in Portuguese, for the definition/delimitation of concepts related to company types one should first characterise shareholder liability, followed by a reference to the type of share capital representation.

3.1.1. Community Interest Company

The Portuguese system has no company remotely equivalent to this. The definition of this term indicates that it is a “limited company designed for people who want to carry out activities that are intended to benefit the community” (Companies House, 2019). The two main concept characteristics were then rendered in Portuguese: The first characteristic (limited company) exists in the Portuguese system and the second one was rendered as a literal translation.

3.1.2. Private Company Limited by Shares and Private Company Limited by Guarantee

For the two general concepts for companies (private and public), it was possible to find functional equivalents, but they are both false friends and as such they generate confusion and incorrect equivalents. The general English concept is that the shares of a private company are not traded publicly, and the shares of a public company are. However, in the Portuguese system company types are not divided according to these characteristics. In fact, the terms *sociedade aberta* and *sociedade fechada* seem to have been developed in the context of the Portuguese Securities Market Commission (CMVM). Almeida (2013) states that the term *sociedade aberta* first appeared in legal language in Brazil (*sociedade de capital aberto* or *aberta*) under the influence of the English term public company and from then it was transferred to the Portuguese system. It has not been included in the Portuguese Companies Code, but it is part of the Código dos Valores Mobiliários (1999) Securities Code of the CMVM, first approved in 1999 with several amendments that have been published as Portuguese legislation.

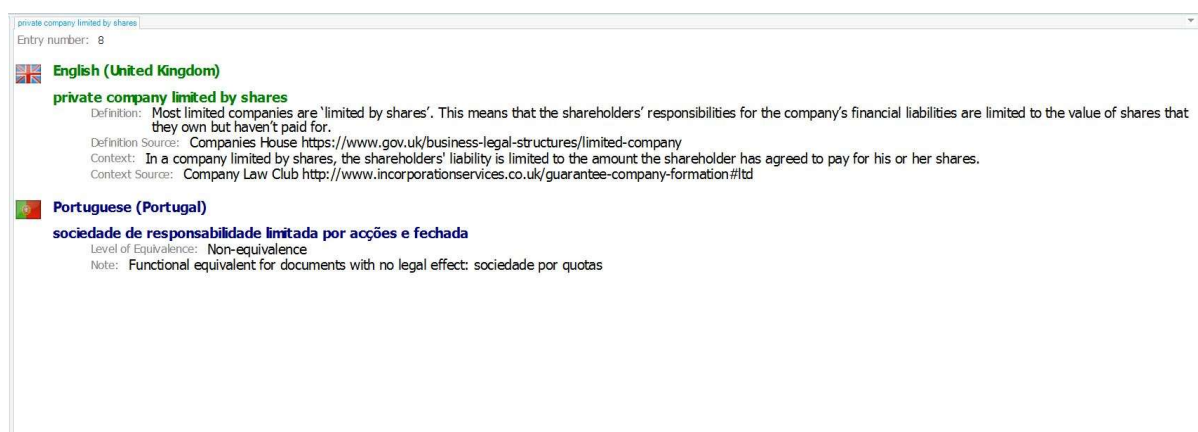
Apart from the issue of equivalence and finding the corresponding Portuguese terms, there are two false friends: *empresa privada* and *empresa pública*. In the Portuguese system, an

empresa pública is a state-owned company and an *empresa privada* is privately owned. They do not mean the same as the English concepts.

Therefore, the translation for the two types of private company in the English system was rendered resorting to the corresponding terms in the Portuguese system, despite the differences. Here is the corresponding term record for ‘private company limited by shares’. The Notes field also gives a functional equivalent for translations with no legal effect.

Figure 1

Term record ‘private company limited by shares’



3.1.3. Public Company Limited by Shares (PLC)

As for ‘public company limited by shares’ the translation indicates that this is a limited liability company and that it is a public company (listed on the stock exchange). The translation renders the two most important characteristics of this concept. The Notes field for this term entry indicates a false friend and gives a functional equivalent to be used in documents with no legal effect.

Figure 2

Term record ‘public company limited by shares PLC’

public company limited by shares PLC
Entry number: 9

English (United Kingdom)
public company limited by shares PLC
Definition: Like private limited companies, public limited companies have the advantage that they are a separate legal person and the liability of the shareholders for what the company does is limited to the amount they have paid (or have yet to pay) for their shares. However, public limited companies can offer their shares for sale to the general public; private limited companies cannot. For this reason all the major UK companies whose shares are traded on the Stock Exchange have to be public limited companies. Many holding companies are also public limited companies, even if they are not traded on a stock exchange – simply because there is more ‘prestige’ associated with public limited companies than with the ‘everyday’ private limited company.
Definition Source: <http://www.halborg.com/corporate/20.html>
Context: The final type of corporation aggregate is a company limited by shares. Each member’s liability is limited to the amount, if any, unpaid on the shares held by him/her. A company limited by shares can either be a “private company” or a “public company”.
Context Source: <https://www.insolvencydirect.bis.gov.uk/technicalmanual/Ch73-84/Chapter%2075/Part%203/Part%203.htm>

Portuguese (Portugal)
sociedade de responsabilidade limitada por ações e aberta
Level of Equivalence: Non-equivalence
Note: False friend: empresa pública. Please see entry for public company. Functional equivalent for documents with no legal effect: sociedade anônima. However, a “sociedade anônima” may be private (fechada) or public (aberta).

3.1.4. Unlimited Private Company

Unlimited companies must be private companies and they are not very common (McLaughlin, 2015). The translation given renders these two main characteristics of this type of companies. The Notes field gives a functional equivalent term to be used in documents with no legal effect: *sociedade em nome coletivo* which shares the main characteristics of the concept.

Figure 3

Term record ‘unlimited private company’

unlimited private company
Entry number: 12

English (United Kingdom)
unlimited private company
Definition: It is possible to register at Companies House a private company which is unlimited, that is the members accept complete liability for the company’s debts. If the company needs money to pay its debts a call can be made on each of the shareholders to contribute a fixed amount on each share held by them.
Definition Source: Company Law Club <http://www.companylawclub.co.uk/types-of-registered-companies>
Context: An unlimited company has all the other features of a private company limited by shares. It is registered at Companies House, has members (usually shareholders), directors, articles, etc. Its one major advantage is that it is not required to register annual accounts at Companies House. This type of company is suitable for a business where the risk of insolvency is very low or non-existent, or where it is important not to put the company’s accounts on the public register at Companies House. There are few unlimited companies, but this may be because their existence and advantage are not widely appreciated.
Context Source: Company Law Club <http://www.companylawclub.co.uk/types-of-registered-companies>

Portuguese (Portugal)
sociedade de responsabilidade ilimitada e fechada
Level of Equivalence: Non-equivalence
Note: Functional equivalent for documents with no legal effect: sociedade em nome coletivo.

Note: This is the final table with all the equivalents for company types:

Table 2*Translation of company types*

Term	Translation	Degree of equivalence	Backtranslation
community interest company	sociedade de responsabilidade limitada de interesse comunitário (CIC)	non-equivalence	limited liability company of community interest
private company limited by guarantee	sociedade de responsabilidade limitada por garantia e fechada	non-equivalence	limited liability company by guarantee and closed
private company limited by shares	sociedade de responsabilidade limitada por ações e fechada	non-equivalence	limited liability company by shares and closed
public company limited by shares (PLC)	sociedade de responsabilidade limitada por ações e aberta	non-equivalence	limited liability company by shares and open
unlimited private company	sociedade de responsabilidade ilimitada e fechada	non-equivalence	unlimited liability company and private

3.2. Incorporation Documents

In the domain of company incorporation, and the translation of incorporation documents, it is important “to produce a text that will lead to the same legal effects in practice” (Šarčević, 1997, p. 71). The lack of equivalence in this case is due to different

procedures to incorporate a company in the UK and in Portugal. In all these cases it was very useful to analyse the corresponding forms and model documents made available in the Companies House (n.d.) website.

3.2.1. Application for Registration

If we look at the definition, we understand that this is a form that accompanies all required documents for company incorporation, to be sent to the Registrar of Companies. The document states company name, registered office and address, as well as the type of company, and includes all the other incorporation documents (memorandum of association, articles of association, statement of compliance, statement of capital and initial shareholdings, statement of compliance, statement of guarantee, statement of proposed officers). This form is used to register a private or public company. The strategy for translation was literal translation, resorting to the terminology used in the Portuguese system.

3.2.2. Articles of Association



If we look at the characteristics and the examples of the documents in the English and Portuguese system, their function is the same. However, there is one difference, the articles of association no longer have to contain company's objects. Until September 2009 every company had to state its objects in the old-style memorandum (French *et al.*, 2014). However, its Portuguese counterpart must contain company's objects. This is a case of textual equivalence, as (Sandrini, 1999) describes it.

Table 3*Micro comparison articles of association and contrato de sociedade*

Characteristics	English	Portuguese
	articles of association	contrato de sociedade
constitutional document	✓	✓
it creates a contract between a company and its members	✓	✓
it is a public document	✓	✓
company name	✓	✓
company's objects	x (it may but does not have to)	✓
share capital and shareholdings	✓	✓
issue and transfer of shares	✓	✓
board and shareholder meetings	✓	✓
appointment, powers and duties of directors	✓	✓

Here is the corresponding term record:

Fig. 4*Term record 'articles of association'*

articles of association Entry number: 36	
	English (United Kingdom)
articles of association Definition: Constitutional document which regulates the way a company's affairs are managed. It consists of regulations governing the rights of members and the structure of the company. Definition Source: Gubby, H. (2015). <i>English Legal Terminology</i> (4th edition). The Hague: Eleven International Publishing. Context: As now, the articles must be contained in a single document and must be divided into consecutively numbered paragraphs. Context Source: Explanatory Notes, Companies Act 2006. Retrieved from https://www.legislation.gov.uk/ukpga/2006/46/notes/division/5/9 Note: Known as articles. One of the constitutional documents of a company which set out the basic management and administrative structure of the company. They regulate the internal affairs of the company including, for example, the issue and transfer of shares, board and shareholder meetings, powers and duties of directors, dividends, borrowing powers and so on. The articles are a public document open to inspection at Companies House. They create a contract between the company and each of its members in their capacity as members. Companies have freedom in drafting their articles although they are subject to relevant provisions of the Companies Acts. Companies limited by shares incorporated before 1 October 2009 may have chosen to adopt standard articles as prescribed by Table A. Companies incorporated on or after 1 October 2009 may adopt the model articles set out in the Companies (Model Articles). Retrieved from https://uk.practicallaw.thomsonreuters.com/3-107-6436?transitionType=Default&contextData=(sc.Default)&firstPage=true&bhcp=10	
	Portuguese (Portugal)
contrato de sociedade Definition: O contrato visa a constituição e a disciplina da actividade da sociedade, estabelecendo a sua denominação, sede e objecto, o capital social, órgãos, direitos fundamentais dos sócios e, eventualmente, regras sobre o exercício social e a dissolução. Definition Source: Cunha, P. O. (2016). <i>Direito das Sociedades Comerciais</i> (6ª edição). Coimbra: Almedina. Context: Contrato de sociedade reduzido a escrito, com as assinaturas dos seus subscritores reconhecidas presencialmente, salvo se forma mais solene for exigida para a transmissão dos bens com que os sócios entram para a sociedade, devendo, neste caso, o contrato revestir essa forma, sem prejuízo do disposto em lei especial. Context Source: Portal do Cidadão. Retrieved from https://www.portaldocidadao.pt/web/instituto-dos-registos-e-do-notariado/constitucao-de-sociedade-comercial-contrato-de-sociedade Level of Equivalence: Functional Equivalence Phraseology: "celebração do contrato de sociedade"; "registo do contrato de sociedade"; "alteração do contrato de sociedade"; "o contrato de sociedade pode estabelecer/determinar que..."; "salvo cláusula expressa do contrato de sociedade..."; Note: Synonyms: contrato social, estatutos, pacto social	

This term record contains phraseology in Portuguese, as well as synonyms used widely in the Portuguese Companies Act (Código das Sociedades Comerciais). The term with the highest number of occurrences was selected as the equivalent and the other terms are in the Notes field.

3.2.3. Certificate of Incorporation

Table 4

Micro comparison Certificate of incorporation and Certidão de registo comercial

Characteristics	English	Portuguese
	Certificate of incorporation	Certidão de registo comercial
incorporation certificate stating the name and registration number of the company, date of incorporation, type of company and registered office	✓	✓
all the records of a company	x	✓

These two certificates differ as to the information they provide. The English certificate is a one-page document containing the information mentioned above, whereas the Portuguese certificate contains all the updated records on the company. As the main characteristics are identical, they can be considered functional equivalents, as they are textual equivalents, with very similar scope and purpose (Sandrini, 1999).

3.2.4. Memorandum of Association

The concepts of memorandum of association and articles of association can be confused, as under the Companies Act 2006 the memorandum of association has changed

and serves another purpose: it is a statement confirming that the subscribers to the memorandum wish to form a company and become members of that company. The new style of memorandum is a different document and details the names of subscribers for shares and their agreement to form a company.

There was a change in the concept of memorandum of association and the translator needs to be aware of this fact. For companies incorporated before the Companies Act 2006, the memorandum was a more detailed document which included the company's name, its registered office, the company's objects, the liability of its members, and the authorized share capital. It is nevertheless a concept for which there is no equivalence in the Portuguese system but the translation equivalent for the former memorandum should be different from the translation of the current document type. This is a good example of what Gémard (2015) states when he says that each term bears the history of the corresponding concept, which the translator needs to trace back and analyse diachronically in order to understand it and reproduce synchronically in the target text.

3.2.5. Statement of Capital and Initial Shareholdings

Using the legal terminology of the target system, we created a literal translation that explains quite clearly what this incorporation document includes: the share capital, the name of the shareholders and the respective shareholdings. Even though the concept and the document do not exist in the Portuguese system, the terminology of the translation is very clear and will be understood by any legal expert.

3.2.6. Statement of Compliance

For this term, the same strategy was used: a literal translation and explication, describing what the document is: the subscribers to the memorandum declare “that the requirements of the Companies Act as to registration have been complied with” (Companies

House, 2019). This explanation found in the document template was more useful than the definitions found in other sources.

3.2.7. Statement of Guarantee

This document only applies to private companies limited by guarantee and establishes the circumstances under which the guarantees are paid. A literal translation was used.

3.2.8. Statement of Proposed Officers

For this term the translation used resorted to the hyponym for officers, as there was no adequate legal term for officers in the Portuguese system. We know the officers of the company are its directors and secretaries, so explication makes the concept clear. In the English system a director is a person or group of people responsible for managing the company, independently of the type of company, whereas the Portuguese system has different terms, depending on the type of company. In the translation of constitutional documents from a company incorporated in the UK, the translator may decide to use *gerente* for a private company or *administrador* for a public company. Here, we decided to use *administrador*, as it is also the general term used in the Portuguese Civil Code (Procuradoria-Geral Distrital de Lisboa, 2019), as suggested by Costa (2005).

This is the table with all the equivalents for incorporation documents:

Table 5*Translation of incorporation documents*

Term	Translation	Degree of equivalence	Backtranslation
application for registration	pedido de registo	non-equivalence	request for registration
articles of association	contrato de sociedade	functional equivalence	—
certificate of incorporation	certidão de registo comercial	functional equivalence	—
memorandum of association	declaração dos sócios	non-equivalence	member statement
statement of capital and initial shareholdings	declaração de capital social e participações	non-equivalence	statement of share capital and shareholdings
statement of compliance	declaração de cumprimento dos requisitos de registo	non-equivalence	statement of compliance with registration requirements
statement of guarantee	declaração de garantia	non-equivalence	statement of guarantee
statement of proposed officers	declaração de administradores e secretários	non-equivalence	statement of directors and secretaries

4. Conclusions and Future Developments

This project demonstrates the existence of incongruity of company type concepts that Biel (2006) mentions in her study of the Polish legal system. As far as strategies to translate non-equivalent terms are concerned, the concept of functional equivalence from comparative law is a very useful one to deal with conceptual gaps between legal systems, as it is an operative and flexible concept to assess comparability. We followed the recommendations of De Groot (2006), Gémár (2015) and (Šarčević, 1997):

1. translating legal language into another legal language, using the legal terminology of that language;
2. resorting to processes of literal translation, explanation, descriptive translation, explication, paraphrasing, as well as lexical expansion.

The translation of company types into Portuguese should also be guided by the description of company types in Portuguese legal handbooks (Abreu, 2016): company types first characterised by the liability of its members and then the share capital representation (whether the company is private or public). As the general concepts of limited and unlimited liability are common to both legal systems, it is possible to convey this information resorting to a natural equivalent in the target system. It is also possible to find natural equivalents to the concepts of private (closed) and public (open) companies in Portuguese. Even though the resulting translation is not a term that exists in the target legal system, the main characteristics of the concepts are rendered in natural legal target language.

The main contribution of this project is a termbase with terms in the domain of company law (types of companies and incorporation documents) with the information legal translators require: extensive information on concepts, simple and clear definitions, explanatory contexts, and phraseology in the source and target language collected from reliable sources (mainly company law text books). The *Notes* field calls attention to false friends, synonyms, changes in concepts (as the termbase record for ‘memorandum of

association' demonstrates), and to translations that should no longer be used. Besides, the term record also includes a phraseology field (to register common collocations), as well as the degree of equivalence.

This project can and should be developed further, into several directions. First, we will continue to map the remaining English legal system in the domain of company law, comparing it to the Portuguese system. It would also be interesting and extremely relevant and useful to map the American legal system in the domain of company law. Even though it is the same language, it is a different legal system from the British one, and this would be important, as Portugal is also exposed to business terminology from the USA.

Integrating knowledge systems and terminology systems are also possibilities for future development, such as an online legal platform to integrate a termbase, concept systems, and a knowledge base with domain texts, examples and document templates.

In the translation industry and elsewhere there is a general lack of recognition of the value of terminology management: final clients, translation agencies, language professionals, technical writers and even translators. This calls for a better promotion of the value of terminology management and for raising awareness of the importance of terminology at large.

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